

Retention and Classification Report

Agency: Kingston (Utah) (569)

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Records Officer

23957	Annual audits and financial statements
23958	Council minutes
23959	Ordinances and resolutions

AGENCY: Kingston (Utah)

SERIES: 23957

3

TITLE: Annual audits and financial statements

DATES: 1969-1971; 1991; 1996-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION: 0.10 cubic feet.

DESCRIPTION:

These are reports prepared by external auditors examining and verifying the municipality's financial activities for the year. "The audit required for any fiscal year shall be completed within six calendar months after the close of the fiscal year" (UCA 51-2-2 (1997)). The audit is required to include "the financial statements; the auditor's opinion on the financial statements; a statement by the auditor expressing positive assurance of compliance with state fiscal laws identified by the state auditor; a copy of the auditor's letter to management that identified any material weaknesses in internal controls discovered by the auditor, and other financial issues related to the expenditure of funds received from federal, state, or local governments to be considered by management; and management's response to the specific recommendations" (UCA 51-2-3(1)(a) (1997)). Also included are financial statements.

RETENTION:

Retain in office permanently.

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule MUN 5, Item 5.

AUTHORIZED: 10/17/2001

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office permanently.

AGENCY: Kingston (Utah)

SERIES: 23957

TITLE: Annual audits and financial statements

(continued)

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

APPRAISAL:

Administrative Fiscal Historical Legal

PRIMARY CLASSIFICATION:

Public

AGENCY: Kingston (Utah)

SERIES: 23958

4

TITLE: Council minutes

DATES: 1961-

ARRANGEMENT: Chronological by meeting date

ANNUAL ACCUMULATION: 0.10 cubic feet.

DESCRIPTION:

The Kingston town council consists of a president (mayor) and four board members who exercise the community's legislative and executive powers (see Utah Code Unannotated, 1992, 10-3-101). The council is responsible for all aspects of town management, such as appointing officials and setting their salaries, establishing a budget, maintaining public services and utilities, and regulating activity within the city. Municipal councils are required by law to keep council minutes which summarize all matters proposed, discussed, or decided at monthly and special council meetings (Utah Code Unannotated, 1992, 52-4-7). Each set of minutes includes the date and time of the meeting and names those present. Kingston minutes summarize the discussion at council meetings and report actions taken by the council. Early Kingston council minutes itemize bills approved for payment. The Kingston town council spent much time on issues relating to culinary water. The council also sponsored holiday celebrations and maintained community roads and a cemetery.

RETENTION:

Retain in office permanently.

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule SG 1, Item 59.

AUTHORIZED: 10/17/2001

AGENCY: Kingston (Utah)

SERIES: 23958

TITLE: Council minutes

(continued)

FORMAT MANAGEMENT:

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Microfilm duplicate: Retain in State Archives permanently.

APPRAISAL:

Administrative Fiscal Historical Legal

By summarizing the discussion of council meetings, the minutes provide a valuable historical sketch of Kingston municipal government.

PRIMARY CLASSIFICATION:

Public

AGENCY: Kingston (Utah)

SERIES: 23959

4

TITLE: Ordinances and resolutions

DATES: 1989-

ARRANGEMENT: Chronological by document date.

ANNUAL ACCUMULATION:

DESCRIPTION:

According to Utah law the governing body of each municipality shall exercise its legislative powers through ordinances. (Utah Code Unannotated, 1991, 10-3-707). This series contains ordinances and resolutions adopted by the Kingston town council. With the exception of a 1992 ordinance imposing municipal sales tax, all ordinances and resolutions deal with utilities and public services. They include contracts or franchises for a 911 emergency number, cable television, telephone, electric service, and trash removal.

RETENTION:

Retain in office permanently.

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule MUN 18, Item 19.

AUTHORIZED: 10/17/2001

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AGENCY: Kingston (Utah)

SERIES: 23959

TITLE: Ordinances and resolutions

(continued)

APPRAISAL:

Administrative Historical Legal

Kingston ordinances and resolutions provide legal documents authorizing local sales tax and providing contracts for public services.

PRIMARY CLASSIFICATION:

Public